

# 20 25

**TAX CHANGES**

Avalara

A TAX COMPLIANCE GUIDE FOR

# GLOBAL BUSINESSES



# Global tax

Legislation originally designed for physical businesses, tangible goods, and manual processes runs the risk of becoming obsolete. So tax authorities around the globe continue to digitalize tax compliance in an effort to keep pace with digital economies. This section provides updates on significant global compliance changes and digitalization that impact how businesses everywhere operate and stay compliant.

## What's ahead:

**The cycle of legislative updates**

**What the numbers tell us about global tax compliance in 2025**

**VAT in the Digital Age aims to modernize VAT**

**VAT changes in 2025**

**Global e-invoicing mandates in 2025: Delays and rollouts**

**Looking ahead**

## DISCLAIMER

Tax rates, rules, and regulations change frequently. Although we hope you'll find this information helpful, this report is for informational purposes only and does not provide legal or tax advice.

# The cycle of legislative updates

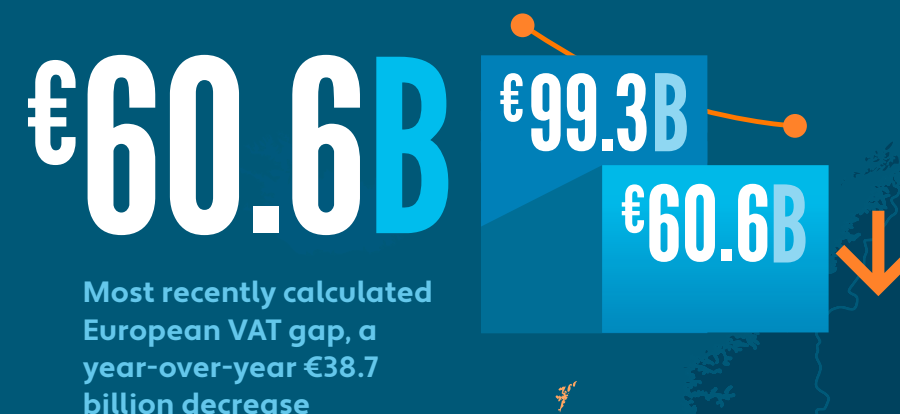
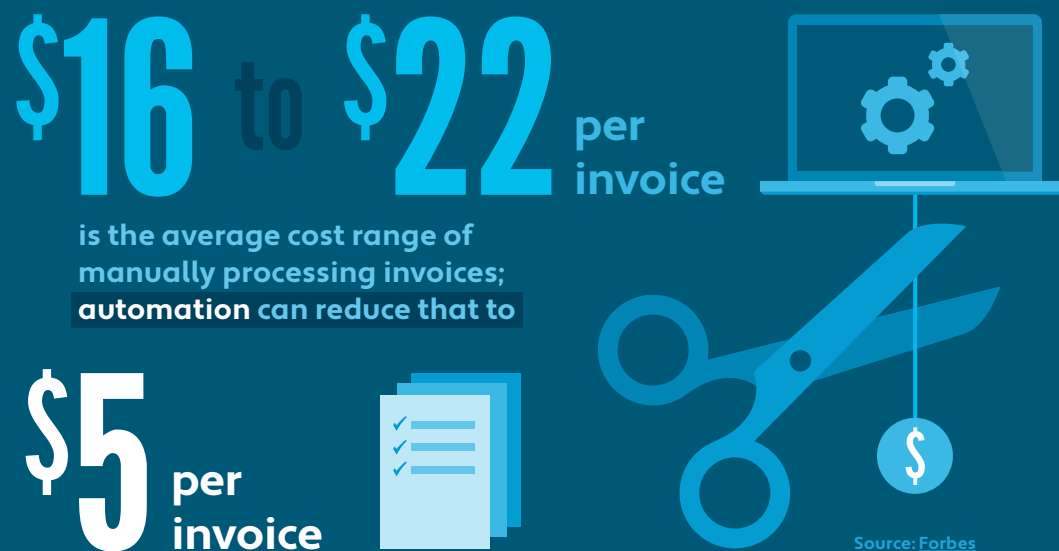
As governments review and replace outdated tax legislation, and businesses adjust to changing compliance requirements, we can see a cycle emerge: Markets evolve, authorities react by implementing new rules, and businesses must then adapt to maintain compliance. As part of this cycle, a level of necessary compromise emerges. Businesses need time to adapt to compliance changes, update their systems, train staff, and expand their knowledge.

Governments, not wanting to sink their own economy or appear unsupportive of industry, are (in most cases) granting businesses this extra time – time that governments themselves can also use to adapt to and train staff for their own legislation and its implications. As a result, it's becoming increasingly common for the rollout of various rules, mandates, and directives to be amended, extended, or delayed. In particular, e-invoicing mandates that have stuck to their original scope and government timelines are few in number.

Speaking of numbers, let's take a look at some.



# What the numbers tell us about global tax compliance in 2025



**£169B**

Collected VAT revenue in the U.K. in 2023-2024

Source: [GOV.UK](#)



**80+**

countries with e-invoicing mandates in place

Source: [OpenText](#)



# VAT in the Digital Age aims to modernize VAT

VAT in the Digital Age (ViDA) is a package of proposed reforms designed by the EU to improve and digitalize tax authorities' administration of value-added tax (VAT) in response to Europe's growing digital economy. Among ViDA plans for the platform economy was the proposal to extend VAT obligations to marketplaces and ecommerce platforms by making them "deemed suppliers."

This means marketplaces will become liable for charging and remitting VAT when making sales within the EU (both domestic and cross-border sales). Short-term rental providers such as Airbnb and passenger transport service companies like Uber would also become deemed suppliers, and they too would be responsible for collecting and paying VAT for their third-party sellers or customers.

The goal of the EU is to bring VAT obligations for these types of businesses in line with those of more traditional service providers. The EU believes the **platform economy has raised significant difficulties** for the application of VAT rules. This includes establishing the taxable status of the provider of the service, and leveling the playing field between small

## ViDA

The ViDA initiative seeks to **modernize the EU's VAT system**. Its measures aim to **simplify cross-border trade, curb VAT fraud, and alleviate administrative complexities** for businesses operating within the EU.

### THREE PILLARS OF ViDA

#### Digital reporting requirements

This pillar introduces a real-time digital reporting framework to enable smoother data exchange between businesses and tax authorities. It encourages broader adoption of e-invoicing and standardization of transaction data required for tax authorities.

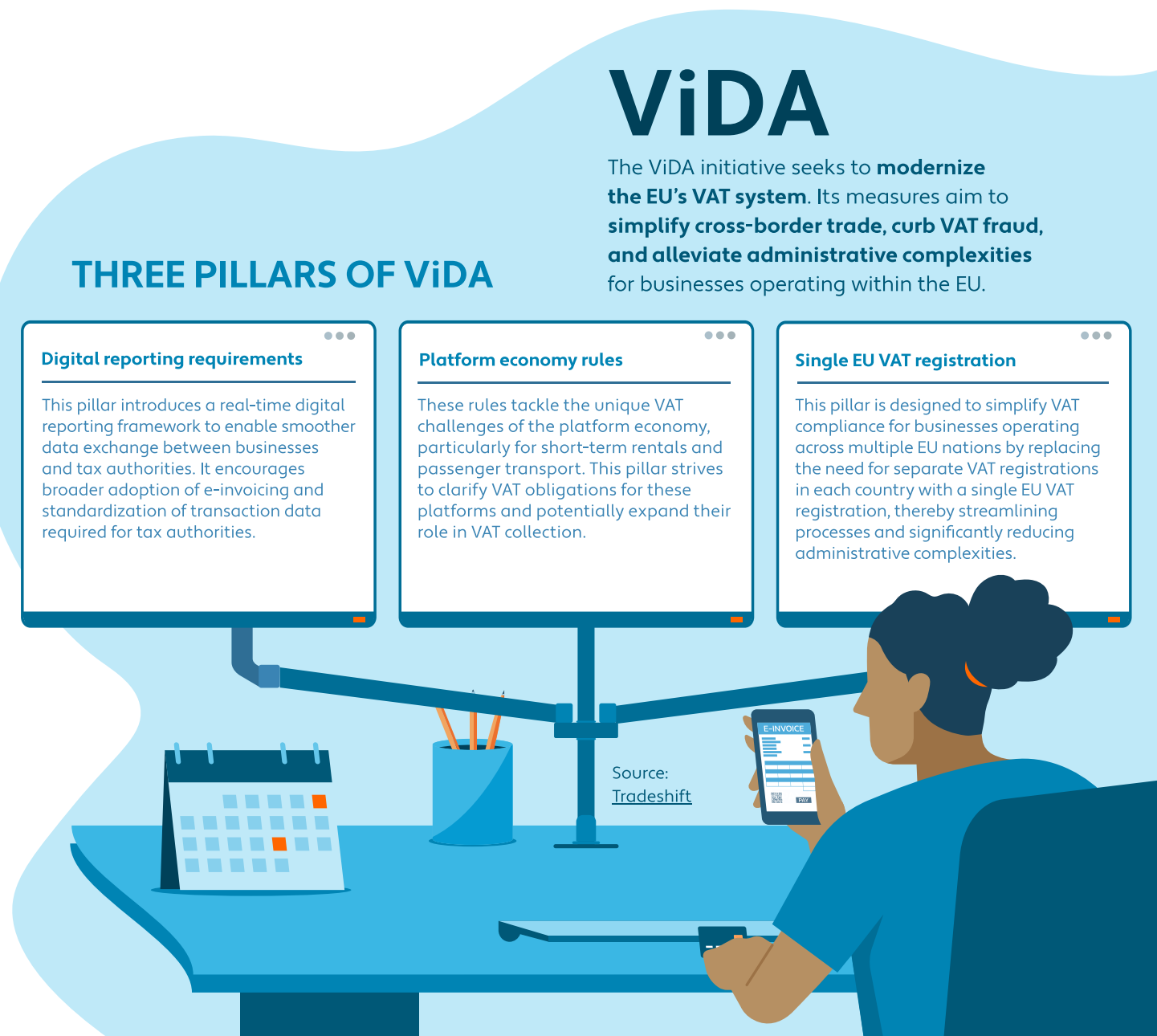
#### Platform economy rules

These rules tackle the unique VAT challenges of the platform economy, particularly for short-term rentals and passenger transport. This pillar strives to clarify VAT obligations for these platforms and potentially expand their role in VAT collection.

#### Single EU VAT registration

This pillar is designed to simplify VAT compliance for businesses operating across multiple EU nations by replacing the need for separate VAT registrations in each country with a single EU VAT registration, thereby streamlining processes and significantly reducing administrative complexities.

Source:  
[Tradeshift](#)



and medium-sized enterprises (SMEs) and other businesses. The EU aims to address what it perceives as a distortion of competition between online platforms that escape taxation and traditional traders that are subject to VAT. Two of the biggest drivers of this distortion, the EU believes, are the short-term rental sector and ride-sharing companies.

There's widespread support for correcting the distortion between marketplaces and other businesses (to a greater or lesser degree). However, one country was opposed to the proposed changes.

## Opposition from Estonia postponed ViDA

Believing the proposed deemed supplier rules for the platform economy would unfairly burden small businesses, the [Estonian government vetoed the ViDA proposal](#) at the May 14, 2024, meeting of the Economic and Financial Affairs Council (ECOFIN).

Estonia balked at requiring platforms to collect VAT, preferring an opt-in model. It put forward a compromise proposal that would allow platforms to leave it to sellers to collect VAT. It would also allow for other rules applicable to certain entities, such as travel agents and small businesses.

On November 5, 2024, after further negotiations, [Estonia lifted its blocking veto](#), and the European Council [adopted the updated ViDA package](#). EU finance ministers are expected to adopt the proposal after consulting with the European Parliament.

## New ViDA rules on the horizon

"The new rules will update our VAT systems to reflect the digitalization of our economies, help combat VAT fraud, and ease administrative obligations for small companies and individual service providers," said Mihály Varga, Minister of Finance of Hungary.

Under the new ViDA rules:

- VAT reporting obligations for cross-border transactions will be fully digital by 2030.
- Online platforms will be required to pay VAT on short-term accommodation and passenger transport services "in most cases where individual service providers do not charge VAT."
- Online VAT one-stop shops will be improved and expanded so businesses don't need to register for VAT in every applicable member state.

According to the ECOFIN, the new rules should be in place by 2030. The national systems currently in effect "should become interoperable with the EU system by 2035."



**MIHÁLY VARGA**  
Minister of Finance of Hungary



The new rules will update our VAT systems to reflect

**the digitalisation of our economies, help combat VAT fraud, and ease administrative obligations for small companies and individual service providers.**





## DAC 7 and EU tax reporting obligations for digital platforms

Introduced in 2011, the [Directive on Administrative Cooperation](#) (DAC) enables EU member states to cooperate on matters of information sharing and tax evasion. The seventh amendment to this directive – DAC 7 – requires digital platforms operating in the EU to report information on sellers to tax authorities, including income (platforms must also show sellers what information is being provided to tax authorities on their behalf).

DAC 7 therefore extends the EU goal for tax transparency to digital platforms, which now have an obligation to collect and report requested information to tax authorities. These platforms include operators of software, websites, or mobile apps that connect sellers with buyers. Operators must be tax residents within the EU, have a permanent establishment in the EU, and facilitate sales by sellers who are residents in EU member states.

As part of DAC 7 reporting requirements, platforms must identify “reportable sellers” using their platform, then inform these sellers of what information will be shared with tax authorities and when. Platforms are required to report the

requested information to tax authorities by January 31 of the year following the calendar year in which a seller is identified as a reportable seller.

In other words, platforms had to file the first report by January 31, 2024, to cover 2023 commercial activity. Tax administrations receiving the information then exchanged it between member states by the end of the following month.

The U.K. – no longer an EU member state – has its own version of reporting rules called [U.K. Digital Reporting Requirements](#) (DRR), which came into effect at the beginning of 2024. The first reports must be provided to His Majesty’s Revenue & Customs (HMRC) by January 31, 2025.

DAC 7 is an example of how the EU increasingly wants platforms and marketplaces (as well as other types of business) within the EU to take greater responsibility in tackling noncompliance and tax fraud. In addition to expanding how and when member states can share transactional information, DAC 7 also includes a legal framework to enable joint audits. Multiple member states can thus form a single audit team to conduct taxpayer audits on cross-border sales, which can serve to expedite issue resolution.

Let’s look at more upcoming changes to EU VAT legislation that are intended to provide either clarity, simplification, or an alleviation of administrative burdens.

# VAT changes in 2025

The EU will extend the same [VAT registration thresholds](#) for each member state's domestic businesses to EU businesses from other member states in 2025. The EU hopes to reduce costs and administrative burdens associated with VAT for small enterprises (SMEs) and encourage trade within the single market – a free trade area that allows the movement of goods, services, and people across the borders of EU member states. This SME Special Scheme will consist of two thresholds:

- Domestic threshold of €85,000 – same as the current regime
- Cross-border threshold of €100,000 – businesses can opt to make exempt sales in other EU member states; this is up to €100,000 total sales and may be used in conjunction with the domestic threshold

Sales made in a member state that fall into the cross-border threshold must not exceed the domestic threshold where the commercial activity is taking place. This new scheme is also not available to non-EU businesses.

## Virtual events and VAT

Starting January 1, 2025, [new rules regarding VAT on virtual events](#) will apply. From this date, they'll be taxed at the rate where the consumer is based, bringing livestreams and virtual events in line with rules on electronically or digitally supplied services.

The EU classifies events of any kind as *services*. As VAT laws predate virtual events and the technology required to host them, it hasn't been entirely clear which member state should charge VAT – for example, if the virtual event is happening in one country, but being “attended” in another. There may be future exemptions for educational content.

Prerecorded, downloadable, or on-demand content will still count as an “electronically supplied service” and is therefore a telecommunications, broadcasting, and electronic (TBE) service. Both business-to-business (B2B) and business-to-consumer (B2C) supplies of TBE services will continue to be taxed based on the location of the consumer, though B2C transactions are subject to a €10,000 threshold.

Starting **January 1, 2025**, VAT on virtual events, online classes, and digital coaching will be **taxed at the rate where the consumer is based**

Source: [SimplyVAT](#)

### FOR EXAMPLE:

A company based in the U.K. is **selling virtual event tickets** online ...

... and an individual **buys a virtual event ticket** in Austria

### THE BUSINESS MUST:

**Register in Austria**

**Collect VAT on the sale**

**Report it to Austria on return**



**SELL ACROSS THE EU**  
WITHOUT HAVING TO COMPLETE  
MULTIPLE REGISTRATIONS AND VAT RETURNS

**EU SCHEMES**

**(OSS)**  
**One-Stop Shop**  
Designed for businesses selling goods from one **EU member state** to **customers in other EU countries**

**(IOSS)**  
**Import One-Stop Shop**  
Designed for businesses selling goods to **customers in the EU** from **outside the EU**

**Register for VAT**  
in any single EU member state and declare all VAT in a single EU VAT return



Source: [Avalara](#)

## Single VAT registration and changes to OSS and IOSS

Since the EU's goal is to alleviate administrative compliance burdens on EU businesses, [updated text within ViDA proposals](#) regarding single VAT registration reinforces this. These updates include:

- Planned extensions to the One-Stop Shop (OSS) and Import One-Stop Shop (IOSS)
- Additional steps to reduce VAT fraud
- An extension to the reverse charge rule
- The introduction of a special scheme for the transfer of own goods

These changes are scheduled to take effect [July 2028](#), but may change subject to further ViDA delays, as discussed earlier.

Before the introduction of OSS and IOSS in 2021, businesses had to register for VAT in every member state they sold to. OSS and IOSS allow businesses to register in a single member state and declare all VAT from operations across the EU in a single EU VAT return.

While the ViDA proposal currently covers EU remote sales and B2C services within the EU, the revised ViDA text provides clarification. OSS will extend to cover other domestic supplies of goods, supplies with installation or assembly, supplies made onboard EU passenger transport, and supplies of electricity, gas, heat, and cooling. According to the proposal, to reduce the need for multiple registrations, Mini OSS – applicable to the supply of digital services – will become a broader OSS to cover all cross-border transactions within the EU.

As another step toward tax fraud prevention and closing the VAT gap, measures will be introduced to “better secure the correct use and the verification process of IOSS VAT identification numbers.” The EU hopes this will prevent certain forms of tax evasion or avoidance by linking the unique consignment and IOSS VAT identification numbers.

Currently, EU member states are required to implement the *reverse charge rule* – which reduces or removes the obligation for sellers to register for VAT in the country where the supply is made – for certain transactions. However, this remains optional for other transactions.

Once ViDA updates take effect, the mandatory reverse charge will apply to all B2B supplies of goods and services. The provision is the supplier is not located in the EU member state where VAT is due, but the recipient is registered for VAT purposes:

“Rules should be laid down for the mandatory application of the reverse charge mechanism in situations where suppliers are not established and not identified for VAT purposes in the Member State in which VAT is due. When supplying goods or services to a person who is identified for VAT in the Member State where the supply is taxable, these suppliers should apply the reverse charge.”

Businesses may be required to complete multiple VAT registrations if they transfer their own goods from one EU member state to another, as when moving inventory between warehouses. They’ll be required to report an intra-community supply and an intra-community acquisition in the member state of departure. ViDA proposal updates include a new scheme to simplify compliance requirements for such transfers of own goods for both EU and non-EU businesses.

Transfers made as part of the scheme won’t have to be reported in the [recapitulative statement](#). “The transfer of a taxable person’s own goods to another Member State ... triggers a need to register in the Member States from and to where the goods are transferred.” To align with the EU’s objective of creating single VAT registrations, “the instances in which multiple VAT registrations are required should be further reduced by providing for the application of a new scheme in the framework of the OSS schemes, which is specifically designed to simplify the VAT compliance obligations associated with certain transfers of own goods.”

These updates to ViDA could prove to be good news for businesses operating within the EU that wish to avoid having to complete multiple VAT registrations and thus contend with any and all related costs and compliance administrative processes.



COUNCIL OF THE  
EUROPEAN UNION



The transfer of a taxable person’s own goods to another Member State ...

**triggers a need to register in the Member States from and to where the goods are transferred.**



# Global e-invoicing mandates in 2025: Delays and rollouts

E-invoicing can reduce the costs of invoicing for both businesses and authorities by automating paper-based and manual processes. It also furthers governments' ambitions of automating their tax systems and closing tax gaps by providing insight into transactional data and adding more immediacy.

Other commercial benefits include decreasing the time required to process invoices, boosting efficiency, and significantly reducing errors from manually keying in data (that can prove to be costly). By sharing encrypted data, e-invoicing is also a more secure transmission method than mail or email.

E-invoicing continues to become an exceptionally important aspect of the global tax compliance landscape, despite a number of countries amending or delaying mandates and implementation. The overall picture is that countries – including their governments, tax administrations, and businesses – require more time to get the right systems and technology in place. Previously implemented nonuniform systems and software also take time to replace.

The rollout of e-invoicing mandates will continue, making the importance of awareness and preparedness high on any business's agenda – even if it's located within a country where mandates are not yet in place.

“Despite various delays to the rollout of mandates around the world, it remains a matter of time before e-invoicing is not only implemented, but mandated, worldwide,” said Alex Baulf, VP of E-Invoicing and Live Reporting at Avalara. “The benefits of e-invoicing for governments in all world regions are too numerous and valuable for any kind of U-turn to happen. Delays to mandates and amendments to requirements are only a sign that governments want to get things right, and allow businesses the time they need to adapt. It remains imperative for businesses to follow developments in the compliance landscape, and equip themselves with e-invoicing and real-time reporting solutions as soon as possible.”

The following pages contain developments to mandates and schedules detailed by country.



**ALEX BAULF**  
VP of E-Invoicing and Live  
Reporting at Avalara



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E-invoicing isn't currently mandatory in the U.K. for B2B supplies, though it's being used by businesses on a voluntary basis. In a recent development, U.K. Chancellor Rachel Reeves used the September 2024 Labour Party Conference to announce that HMRC will launch a [consultation on e-invoicing in Britain](#).

The government's goal is to promote the wider use of e-invoicing across U.K. businesses and government departments. It believes e-invoicing can reduce manual administrative tasks, improve cash flow, boost productivity,

reduce errors in tax returns, and help close the U.K. tax gap. The consultation will gather feedback from U.K. businesses to better understand how HMRC can support the e-invoicing adoption process across multiple sectors.

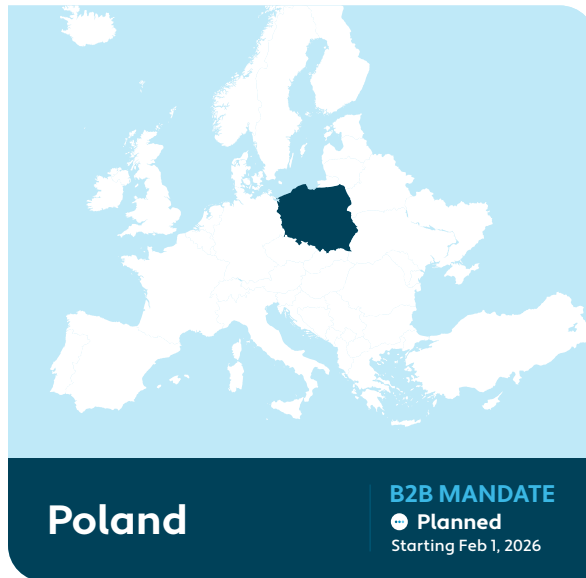


E-invoicing has been obligatory in Germany for business-to-government (B2G) transactions since November 2020. The country is now set to [introduce mandatory e-invoicing](#) for business-to-business (B2B) transactions starting January 1, 2025.

Germany will take a soft approach to its B2B mandate by rolling it out in stages over a transitional period lasting until 2027. This is designed to help businesses – particularly smaller ones – manage the costs of implementation and provide a degree of flexibility for the necessary period of adaptation.

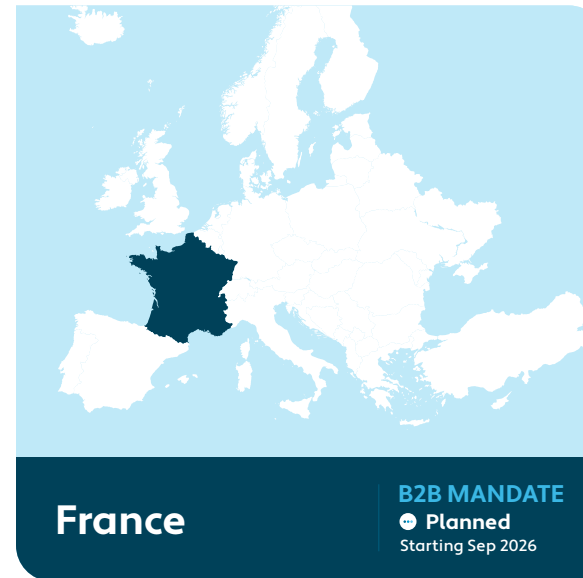
Stages of Germany's B2B mandate rollout will be defined by the obligation to receive e-invoices and the obligation to issue them:

- **JANUARY 1, 2025** – All businesses must be ready and able to receive e-invoices. Recipients will not have the option to refuse an e-invoice or request another format.
- **JANUARY 1, 2027** – Businesses with a turnover of €800,000 or more (in 2026) must be ready to issue e-invoices. Businesses with a turnover below €800,000 for the same year can still issue invoices as PDF, paper, JPEG, etc.
- **JANUARY 1, 2028** – All businesses must be ready to issue e-invoices. Only e-invoices as structured data will be compliant.



Poland's plan to launch its e-invoicing mandate in July 2024 was postponed. Polish authorities believe – following a technical audit – that an architecture rebuild is necessary to include better documentation and maintenance planning as well as training and support for Polish taxpayers.

B2B e-invoicing will become mandatory as of February 1, 2026, for businesses and taxpayers with annual revenues exceeding PLN 200 million. On April 1, 2026, the mandate will extend to all taxpayers.



France postponed its original e-invoicing mandate launch date of July 1, 2024. The new mandate schedule is now set to begin September 2026 and will be rolled out in phases according to business size:

- **SEPTEMBER 2026** – Large businesses must be able to issue and receive e-invoices. All businesses must be able to receive e-invoices.
- **SEPTEMBER 2027**– Small and medium-sized businesses must be able to issue e-invoices.

The obligation to transmit transaction, payment, and life cycle data (e-reporting) will adhere to the same timeline as that for e-invoicing.

The French authorities' decision to extend the timeline is based on giving businesses more opportunity to adapt their resources, processes, and software to changing requirements.



Spain will not implement a B2B e-invoicing mandate before 2027, a significant delay from earlier plans for July 2025 or early 2026. Spanish authorities have expressed doubts about technical specifications being ready in time. It appears that Spain's e-invoicing plans are more complex than anticipated, and the Spanish government wants to finalize such details before approving legislation.

A two-phase launch period has been proposed, which may be subject to public consultation:

- **2027** – Mandate will apply to large businesses with a turnover exceeding €8 million.
- **2028** – Mandate will apply to all other businesses and taxpayers.



Saudi Arabia has been implementing its B2B e-invoicing mandate in “waves” since 2023, according to annual turnover. From January 2024 to December 2024, the mandate has taken effect for businesses with income between SAR 10 million and SAR 100 million.

The phases are set to continue from the beginning of 2025 as follows:

- **JANUARY 2025** – Businesses and taxpayers with an annual income between SAR 7 million and SAR 10 million
- **FEBRUARY 2025** – Businesses and taxpayers with an annual income between SAR 5 million and SAR 7 million
- **MARCH 2025** – Businesses and taxpayers with an annual income between SAR 4 million and SAR 5 million
- **APRIL 2025** – Businesses and taxpayers with an annual income between SAR 3 million and SAR 4 million



In July 2024, the Malaysian government announced a **six-month transition period** for its B2G, B2B, and B2C e-invoicing mandates, to commence August 1, 2024 – another example of a soft launch to give businesses time to fully prepare themselves for e-invoicing. During this period, businesses have the option of using consolidated e-invoices for transactions instead of a single e-invoice for each individual transaction.

The Inland Revenue Board of Malaysia (IRBM) will not impose penalties for noncompliance, provided businesses follow the requirements regarding consolidated e-invoices. The IRBM will, however, reward businesses and taxpayers

that implement e-invoicing with “a reduction in the capital allowance claim period from three years to two for the purchase of information and communication technology (ICT).”

The timetable for the preclearance e-invoicing regime is:

- **AUGUST 1, 2024** – Businesses and taxpayers exceeding a turnover of MYR 100 million
- **JANUARY 1, 2025** – Businesses and taxpayers exceeding a turnover of MYR 25 million
- **JULY 1, 2025** – All other businesses and taxpayers

Businesses with annual sales below MYR 150,000 are exempt from the mandate.

## Other notable e-invoicing mandate updates

### BELGIUM

B2B e-invoicing via the Peppol network: January 2026

### CROATIA

B2B e-invoicing: January 2026

### ESTONIA

B2B e-invoicing: Businesses will be required to file B2B invoices electronically in 2027 (delayed from 2025)

### LATVIA

B2G e-invoicing: January 2025

B2B e-invoicing: January 2026

### OMAN

B2B e-invoicing (for large businesses): 2025

### PORTUGAL

Digital signature will be required within e-invoicing from January 2025

### ROMANIA

B2C live reporting via e-Factura will become a requirement from January 2025

### SLOVAKIA

B2B and B2C e-invoicing: January 2025

### SLOVENIA

B2B e-invoicing: January 2026

### UNITED ARAB EMIRATES

B2B e-invoicing via the Peppol network: July 2026

## Australia, New Zealand, and Peppol

The governments of Australia and New Zealand entered into an [agreement](#) on a common approach to e-invoicing in 2018. Having recognized the benefits of a global framework, both governments announced the adoption of Peppol in 2019.

The Peppol e-invoicing network (formally known as Pan-European Public Procurement Online) was originally developed to streamline business with customers within the public sector of the EU, and has since been adopted by more and more global regions. It's now the most common delivery network and standard for trading partners (including governments) to send and exchange compliant e-invoices.

Since adopting Peppol, Australia and New Zealand have established their own Peppol authorities, but work closely to oversee and unify the two nations' adoption of e-invoicing. These authorities define the two countries' requirements for the use of Peppol standards such as invoice specifications, and work with service providers and businesses to ensure the Peppol framework is implemented consistently across the region.

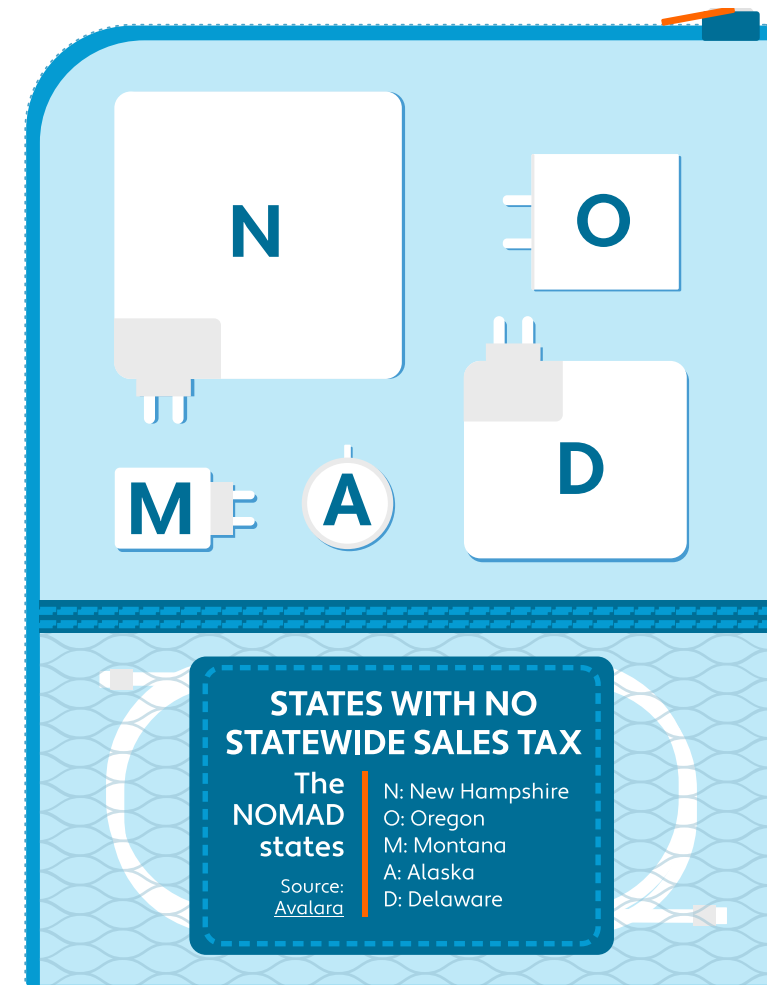
In October 2023, the Australian government committed to mandating the right of the customer to request Peppol-based e-invoicing on B2B transactions. The existing Peppol format in Australia – ANZ Peppol BIS 3.0 – was replaced by the PINT A-NZ specification of OpenPeppol. The format is obligatory for B2G e-invoicing and when e-invoicing is agreed between B2B counterparties.

## The U.S. perspective: Will e-invoicing be adopted in the U.S.?

The U.S. has so far remained somewhat of a spectator as e-invoicing and live reporting is adopted around the world. This has left many to speculate as to when – or if – the U.S. will follow suit by adopting some form of e-invoicing initiative, and whether [U.S. sales tax](#) will be subject to it.

In regions where e-invoicing is being rolled out, such as Europe, tax authorities realized a more harmonized approach to e-invoicing was required to replace the disparate systems and approaches that typified earlier years of e-invoicing.

On the other hand, U.S. states are nonuniform when it comes to sales tax laws, with differing requirements and varying rates across them – including variations within a state or even at the county level. Some [U.S. states don't have a state sales tax](#). This would make the type of harmonization – that has proven to be essential in other parts of the world – difficult to implement across the U.S.



A cross-state, coordinated approach would be required, which in itself could prove problematic, inefficient, and costly. Furthermore, the U.S. doesn't face as big a problem with tax fraud or an equivalent "VAT gap" – the difference between the amount of tax revenue owed and paid to authorities. Tax compliance rates in the U.S. are generally higher than that of the EU – and other global regions. This makes potential revenue gains for authorities a less significant incentive for e-invoicing implementation.

Though U.S. tax authorities and businesses alike continue to invest in the digitalization of tax compliance and administration, the case for implementing e-invoicing as part of everyday sales and use tax compliance appears weaker than in countries and regions with VAT systems.

While mandatory e-invoicing may never come to the U.S., it's important to note that U.S. businesses operating in countries with e-invoicing requirements must comply with those mandates. And some U.S. businesses are voluntarily taking advantage of e-invoicing to reap the rewards.

The Digital Business Networks Alliance (DBNAlliance) – a nonprofit that oversees the e-invoicing exchange network in North America – [announced](#) in March 2024 that the first invoice had been exchanged over the network. Avalara issued the e-invoice to the recipient, Storecove, using [Avalara E-Invoicing and Live Reporting](#). Chris Welsh, Chair of the DBNAlliance, said, "We look forward to enabling businesses from any industry to electronically exchange their invoices and other supply chain documents moving forward. Our goal is to have over a thousand companies using the exchange framework before the end of the year."

The DBNAlliance currently has over 35 member companies, and is actively recruiting new members.

## Despite the delays, e-invoicing adoption could gain momentum

Although we've seen numerous delays, alterations, and postponements to e-invoicing plans and mandates across global regions, e-invoicing is inevitable. According to a recent [billentis report](#), e-invoicing is entering a "tornado" – a phase of rapid and widespread adoption of new technology and its consequent changes in the market.

Geoffrey Moore's "Inside the Tornado" – cited in the report – identifies five groups in various stages of adopting new technology: "Innovators" are typically first to embrace new technology; they're followed by "early adopters," "early majority," "late majority," and last of all, the "laggards." Adoption tends to peak at early majority, forming a bell curve.

Despite a large number of countries being unable to implement – or choosing to postpone – their original timelines for mandatory e-invoicing, huge changes in the economic landscape are imminent. Businesses therefore need to prepare for the widespread and global market adoption of e-invoicing and e-invoicing solutions.

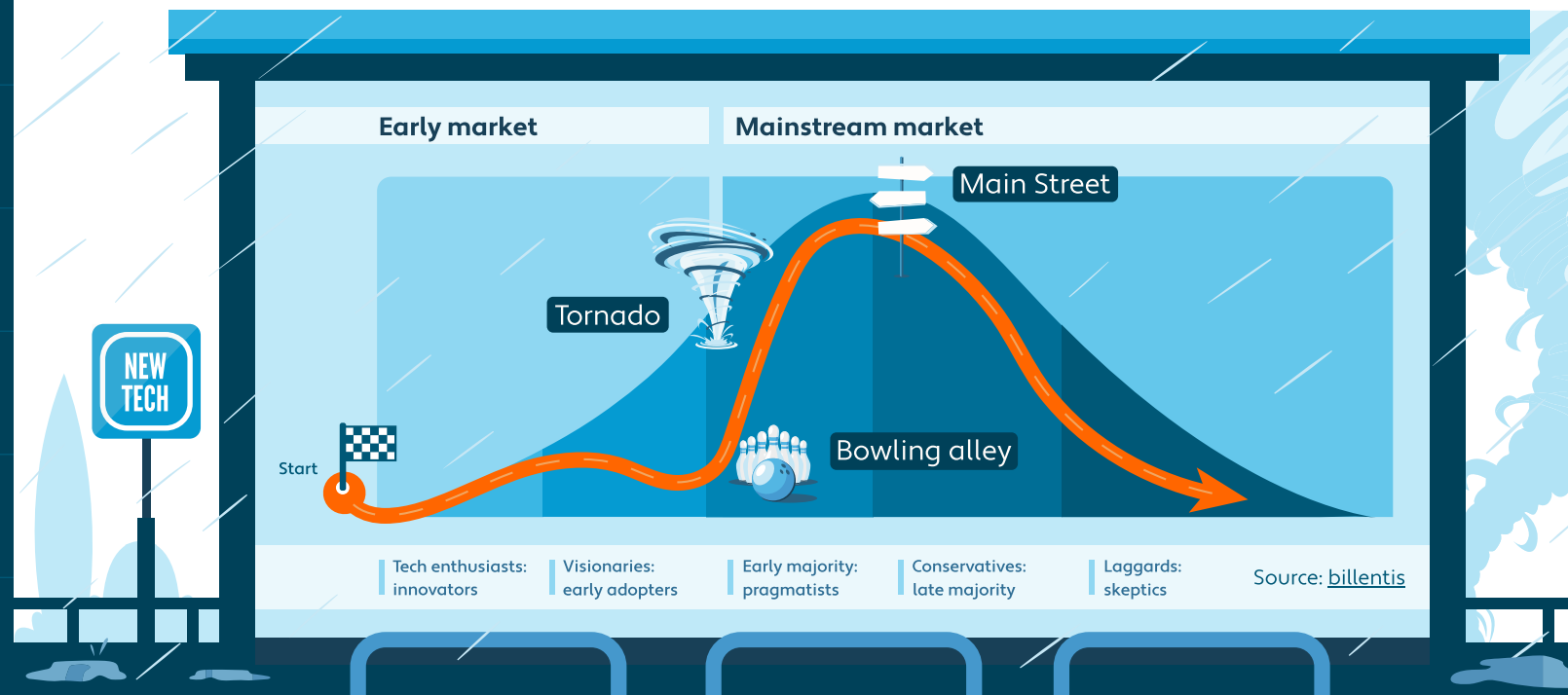
## How Avalara can help

The tax compliance landscape is constantly evolving. Requirements, mandates, and government priorities often shift, change, or are delayed. Automation can help you keep up and stay compliant. Whatever the size, type, or industry of your business, Avalara can help you navigate global tax compliance challenges as you pursue your goals and grow. Learn more about Avalara automated solutions for VAT returns, e-invoicing mandates, and more.

[EXPLORE SOLUTIONS](#)

Download the full Avalara Tax Changes 2025 report to read about what's happening in other industries and with tax compliance in general.

[READ ON](#)



# Looking ahead

It's impossible to cover every global tax change in one report, so we aimed to spotlight the biggest headlines impacting the tax landscape and your business.

[GET FULL REPORT](#)

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and live reporting updates

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